Exhibit C

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UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK

TD BANK, N.A.,

Civil Action No. 10-CV-2843 (JG) (ARL)

Plaintiff,:

-against-

: DECLARATION OF : DAVID GLUCK

JP MORGAN CHASE BANK, N.A. and MAX KAHAN, INC.,

Defendants.:

David Gluck solemnly declares under penalty of perjury as follows:

- 1. I am a Vice President of interpleader defendant Max Kahan, Inc. ("Kahan") in this action. I submit this declaration in furtherance of Kahan's opposition to the motion of interpleader defendant JP Morgan Chase Bank, N.A. ("Chase") to (i) compel my deposition, and (ii) compel the production of a blank form contained in Kahan's files.
- 2. I have no personal knowledge relating to the transactions that are the subject of this lawsuit.
- 3. Kahan did not require customers with whom Kahan had a longstanding relationship prior to 2005 to complete and return the blank form sought by Chase for production.

WHEREFORE, it is respectfully requested that the Court deny Chase's motion to compel in its entirety and grant such other and further relief as the Court deems just and proper.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 4th day of April, 2011, in New York, New York.

DAVID GLUCK